

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re

Lordstown Motors Corp., *et al.*,¹

Debtors.

Chapter 11

Case No. 23-10831 (MFW)

(Jointly Administered)

**DECLARATION OF NICHOLAS ACCORDINO ON BEHALF OF PROPOSED
ORDINARY COURSE PROFESSIONAL DELOITTE & TOUCHE LLP**

I, Nicholas Accordino, under penalty of perjury, declare as follows:

1. I am a partner of the firm of Deloitte & Touche LLP (“**Deloitte & Touche**”), which has an office at 127 Public Square, 2600 Key Center, Suite 3300, Cleveland, Ohio 44114. I am duly authorized to make and submit this declaration (the “**Declaration**”) on behalf of Deloitte & Touche pursuant to the *Order Granting Debtors’ Motion for Entry of an Order Authorizing Employment and Payment of Professionals Utilized in the Ordinary Course of Business* [Docket No. 182] (the “**OCP Order**”). The Debtors included Deloitte & Touche as one of the Ordinary Course Professionals (as such term is defined in the Debtors’ motion approved by the OCP Order).

2. The Debtors seek to retain Deloitte & Touche pursuant to the terms and conditions set forth in that certain engagement letter, dated July 31, 2023, between Deloitte & Touche and the Debtors to provide advisory services related to the financial reporting requirements of the Debtors and to provide Deloitte & Touche personnel to work directly for the Debtors under their supervision in connection with such services (the “**Engagement Letter**”). A copy of the

¹ The Debtors and the last four digits of their respective taxpayer identification numbers are: Lordstown Motors Corp. (3239); Lordstown EV Corporation (2250); and Lordstown EV Sales LLC (9101). The Debtors’ service address is 27000 Hills Tech Ct., Farmington Hills, MI 48331.

Engagement Letter is attached hereto as **Exhibit 1**.

3. The statements set forth in this Declaration are based upon my personal knowledge, information and belief, and/or client matter records kept in the ordinary course of business that were reviewed by me or other personnel of Deloitte & Touche or its affiliates.

Deloitte & Touche's Qualifications

4. Deloitte & Touche is a professional services firm with offices across the United States. Deloitte & Touche has significant experience performing accounting advisory services and has performed such services and such experience renders Deloitte & Touche well-qualified and able to provide services to the Debtors during the pendency of these chapter 11 cases in a cost-effective, efficient, and timely manner. Deloitte & Touche's services fulfill an important need and are not provided by any of the Debtors' other professionals.

5. In addition, since approximately May 2021, Deloitte & Touche has provided various professional services to the Debtors. In providing such prepetition professional services to the Debtors, Deloitte & Touche has become familiar with the Debtors and their financial affairs, debt structure, business operations, and related matters. Having worked with the Debtors' management, Deloitte & Touche has developed relevant experience and knowledge regarding the Debtors that will assist it in providing effective and efficient services during the chapter 11 cases. Accordingly, Deloitte & Touche is both well-qualified and able to provide the services for the Debtors during the chapter 11 cases in an efficient and timely manner.

Disinterestedness

A. *Additional Background Information Related to Deloitte & Touche.*

6. Deloitte Touche Tohmatsu Limited (“**DTTL**”) is a United Kingdom private company limited by guarantee. DTTL itself does not provide services to clients. Each of the member firms of DTTL (each, a “**DTTL Member Firm**”) is a legally separate and distinct entity. The DTTL Member Firms are primarily organized on an individual country or regional basis, and operate within the legal and regulatory framework of their particular jurisdiction(s). The DTTL Member Firm structure reflects the fact that the DTTL Member Firms are not affiliates, subsidiaries, or branch offices of each other or of a global parent. Rather, they are separate and independent firms that have come together to practice under a common brand and shared methodologies, client service standards, and other professional protocols and guidelines. DTTL Member Firm partners and/or principals are generally the sole owners of their respective DTTL Member Firms. There is no overlap with respect to a partner’s or principal’s ownership in its respective DTTL Member Firm and any other DTTL Member Firm. Profits are not shared between or among the DTTL Member Firms.

7. In the United States, Deloitte LLP is a DTTL Member Firm. Like DTTL, Deloitte LLP does not provide services to clients. Rather, Deloitte LLP has operating affiliates that perform services for clients, including Deloitte & Touche, Deloitte Tax LLP (“**Deloitte Tax**”), Deloitte Consulting LLP (“**Deloitte Consulting**”), Deloitte Financial Advisory Services LLP (“**Deloitte FAS**”), and Deloitte Transactions and Business Analytics LLP (“**DTBA**”) (Deloitte LLP and each of the foregoing, and together with their respective direct and indirect subsidiaries, collectively, the “**Deloitte U.S. Entities**”). The partners and/or principals of each operating affiliate of Deloitte LLP are owners of their respective affiliate along with, directly or indirectly,

Deloitte LLP. Generally, each affiliate's respective partners and principals are also partners and principals, as applicable, of Deloitte LLP.

B. Conflicts Check Process, Generally

8. As described herein, for the most part, the conflicts searches conducted by Deloitte & Touche involve checking client and other databases of the Deloitte U.S. Entities. Given the separateness of the various DTTL Member Firms as described above, the Deloitte U.S. Entities do not have the capability to directly check the client or other databases of any of the non-U.S. DTTL Member Firms or their respective affiliates or subsidiaries. However, notwithstanding the separateness of the DTTL Member Firms, as described below, the Deloitte U.S. Entities' checking procedures in bankruptcy cases do result in the gathering of certain information related to the DTTL Member Firms.

9. When any of Deloitte LLP's operating affiliates, such as Deloitte & Touche, is to be the subject of an application to be retained in a chapter 11 case, a process commences regarding checking connections to the debtor, its affiliates and the debtor's parties in interest (as provided by the debtors). With the assistance of the Deloitte U.S. Entities' conflicts team (the "**Conflicts Team**"), a series of conflicts checking procedures are undertaken, including checking a number of Deloitte U.S. Entities' databases for their connections. Additionally, the Conflicts Team performs procedures to identify certain relationships of other DTTL Member Firms, as described below:

- a. With respect to the debtor and debtor affiliates, the Conflicts Team will:
 - i. Initiate cross-border check requests to the DTTL Member Firm(s) where the debtor or debtor affiliate is domiciled (i.e., the country of incorporation or the entity's headquarters, as the case may be) based upon information provided by the debtors and research by the Conflicts Team of publicly available information. The DTTL Member Firm(s) will then search applicable local databases to identify client or non-client relationships in their jurisdiction (such

as lender, vendors, business relationship entities or third parties associated with a client engagement).

- ii. Perform a search of the cross-border conflict check requests the Conflicts Team has previously received from other DTTL Member Firms, which are submitted when a DTTL Member Firm seeks to commence an engagement with or involving a U.S. entity.² This search is conducted to identify whether those prospective engagements involved the debtor or its affiliates domiciled in the U.S. as the engaging client or non-client relationship (such as business relationship entities or third parties associated with a client engagement).
- iii. Perform a search of the database system associated with audit and other related independence requirements (the “**Independence Database**”) to identify possible connections with debtor and debtor affiliates with respect to whom such requirements are actually or potentially implicated. Each DTTL Member Firm is required to input its respective audit and attest clients into the Independence Database, and all DTTL Member Firms have access to the Independence Database.³ Each entity in the Independence Database has a designated partner who is responsible for approving and monitoring services for entities included in its corporate tree. The Independence Database includes audit and attest clients of the various DTTL Member Firms, as well as certain other non-clients thereof.

b. With respect to the debtor’s parties in interest, the Conflicts Team will:

- i. Perform a search of the cross-border conflict check requests the Conflicts Team has previously received from other DTTL Member Firms (described above) to identify whether those prospective engagements involved a U.S.-domiciled party in interest as a direct attest or litigation client or business relationship entity.
- ii. Perform a search of the Independence Database to determine whether a party in interest is identified therein.

² These cross border conflict check requests are pursuant to a policy adopted by DTTL Member Firms.

³ Inputting audit and attest clients into the Independence Database is a policy followed by DTTL Member Firms so that such relationships are tracked in connection with such firms’ independence requirements.

10. Based upon the foregoing, it is my understanding that the overall design and implementation of Deloitte U.S. Entities' current procedures provide a reasonable level of comfort that relationships and potential conflicts related to a debtor will be identified.

C. *Disinterestedness of Deloitte & Touche.*

11. Subject to the foregoing, to the best of my information, knowledge, and belief based on reasonable inquiry: (a) neither I, Deloitte & Touche, nor any partner, principal, or managing director of Deloitte & Touche that is anticipated to provide the services for which Deloitte & Touche is to be retained (the "**Engagement Partners/Principals/Managing Directors**") holds any interest adverse to the Debtors; and (b) Deloitte & Touche has no relationship to the Debtors, their significant creditors, certain other significant parties-in-interest, or to the attorneys that are known to be assisting the Debtors in the chapter 11 cases, except as stated herein or in any attachment hereto.

12. In connection with Deloitte & Touche's retention by the Debtors in these chapter 11 cases, Deloitte & Touche undertook searches to determine, and to disclose, whether it or its affiliates is or has been employed by or has other relationships with the Debtors or their affiliates, subsidiaries, directors, or officers, or any of the Debtors' significant creditors, customers, equity security holders, professionals, or other entities with significant relationships with the Debtors (the "**Potential Parties-in-Interest**"), whose specific names were provided to Deloitte & Touche by the Debtors, listed on **Schedule 1** attached hereto. To check upon and disclose possible relationships with significant Potential Parties-in-Interest in these chapter 11 cases, Deloitte & Touche researched its client databases and performed reasonable due diligence to determine whether it or its affiliates had any relationships with the Debtors or the significant Potential Parties-in-Interest.

13. With respect to Deloitte & Touche's conflicts checks conducted in these cases, if a database query identified a potential connection between a Potential Party-in-Interest and a Deloitte U.S. Entity or DTTL Member Firm, an email was sent to certain of the Deloitte U.S. Entity's and/or DTTL Member Firm's individuals, as applicable, associated with such Potential Party-in-Interest to confirm whether or not the relationship with such Potential Party-in-Interest related or currently relates to the Debtors' chapter 11 cases. Responses to these emails were consolidated and subsequently reviewed. As stated in this Declaration, these processes result in the disclosures that are set forth herein, including the disclosure of certain connections with Potential Parties-in-Interest that do not relate to the Debtors' chapter 11 cases. The identified potential connections to the Potential Parties-in-Interest are included on **Schedule 2** appended hereto, and such connections do not relate to the chapter 11 cases.

14. Deloitte & Touche and its affiliates have relationships with thousands of clients, some of which may be creditors of the Debtors or other Potential Parties-in-Interest. Accordingly, Deloitte & Touche and/or its affiliates have had, currently have and/or may have in the future banking or other relationships with such parties, or provided, may currently provide, and/or may provide in the future professional services to certain of these parties in matters unrelated to the chapter 11 cases. From time to time, Deloitte & Touche and its affiliates have provided or may currently provide services, and likely will continue to provide services, to certain creditors of the Debtors and various other parties potentially adverse to the Debtors in matters unrelated to the chapter 11 cases, except as set forth herein or in the attachments hereto. Additionally, certain significant Potential Parties-in-Interest have or may have provided goods or services, may currently provide goods or services, and/or may in the future provide goods or services to Deloitte & Touche and/or its affiliates and the Engagement

Partners/Principals/Managing Directors in matters unrelated to the chapter 11 cases. A listing of such parties is attached to this Declaration as **Schedule 2**.

15. Deloitte & Touche believes that the relationships described herein or reflected on **Schedule 2** have no bearing on the services for which Deloitte & Touche's retention is being sought by the Debtors in the chapter 11 cases. Furthermore, such relationships do not impair Deloitte & Touche's disinterestedness, and Deloitte & Touche does not represent an adverse interest in connection with the chapter 11 cases.

16. Despite the efforts described above to identify and disclose Deloitte & Touche's connections with the significant Potential Parties-in-Interest in the chapter 11 cases, because Deloitte & Touche is a nationwide firm with many personnel, Deloitte & Touche is unable to state with certainty that every client relationship or other connection has been disclosed. In this regard, if Deloitte & Touche discovers additional material information that it determines requires disclosure, it will file a supplemental disclosure promptly with the Court.

17. To the best of my knowledge, based on the internal search discussed above, Deloitte & Touche has determined that certain relationships should be disclosed as follows:

- a. Deloitte & Touche and/or its affiliates provide services in matters unrelated to the chapter 11 cases to certain of the Debtors' largest unsecured creditors and other Potential Parties-in-Interest or their affiliates listed on **Schedule 2**.
- b. Law firms identified on **Schedule 2**, including Akin Gump Strauss Hauer & Feld LLP; Baker & Hostetler LLP; Bodman PLC; Dechert LLP; Dentons US; Fisher & Phillips LLP; Foley & Lardner LLP; Haynes & Boone LLP; Latham & Watkins LLP; Nelson Mullins Riley & Scarborough LLP; Paul Hastings LLP; Richards Layton & Finger, P.A.; Seyfarth Shaw LLP; Simpson Thacher & Bartlett LLP; Sullivan & Cromwell LLP; White & Case LLP; and Winston & Strawn LLP, have provided, currently provide and may in the future provide legal services to Deloitte & Touche or its affiliates in matters unrelated to the chapter 11 cases, and/or Deloitte & Touche or its affiliates have provided, currently provide and may in the future provide services to such firms or their clients.
- c. In the ordinary course of its business, Deloitte & Touche and its affiliates have

business relationships in unrelated matters with its principal competitors, which together with their affiliates may be Potential Parties-in-Interest in the chapter 11 cases. For example, from time to time, Deloitte & Touche and one or more of such entities may work on assignments for the same client or may otherwise engage each other for various purposes.

- d. Certain financial institutions or their respective affiliates (including JP Morgan Chase Bank, N.A.; JP Morgan Prime; and JP Morgan Securities) on **Schedule 2** (i) are lenders to an affiliate of Deloitte & Touche (Deloitte & Touche is a guarantor of such indebtedness) and/or (ii) have financed a portion of the capital and/or capital loan requirements of various partners and principals, respectively, of Deloitte & Touche and its affiliates. In addition, certain institutions or their respective affiliates, including BlackRock, JP Morgan Asset Management; and JP Morgan Chase Bank, N.A., provide asset management services for, and/or have a similar role with respect to investments of, certain pension, benefit and similar funds sponsored by affiliates of Deloitte & Touche.
- e. Deloitte & Touche and/or its affiliates and/or certain DTTL Member Firms have performed and continue to perform services for certain significant equity holders of the Debtors, including Foxconn (Far East) Limited and Foxconn Ventures Pte. Ltd., in matters unrelated to these chapter 11 cases.
- f. Certain Potential Parties-in-Interest may be adverse to and/or involved in litigation matters with Deloitte & Touche or its affiliates in connection with matters unrelated to these chapter 11 cases.
- g. Deloitte & Touche has provided and continues to provide audit services to certain Potential Parties-in-Interest and/or their affiliates in matters unrelated to these chapter 11 cases. In its capacity as independent auditor, Deloitte & Touche also provides such clients with ordinary course accounting advice and conducts typical audit procedures that may arise from such Potential Parties-in-Interest's business arrangements with the Debtors.
- h. Deloitte Consulting and certain of its affiliates have provided and will continue to provide services to the Executive Office of the United States Trustee in matters unrelated to these chapter 11 cases.

18. Furthermore, through reasonable inquiry, I do not believe there is any connection between the personnel of Deloitte & Touche or its affiliates who are anticipated to provide services to the Debtors and the United States Bankruptcy Judge presiding in the chapter 11 cases, the U.S. Trustee for Region 3 and Region 9, the Assistant United States Trustee for the District of New Jersey, and the attorneys therefor assigned to the chapter 11 cases.

19. Except as may be disclosed herein, to the best of my knowledge, information, and belief, Deloitte & Touche and the Engagement Partners/Principals/Managing Directors do not hold or represent any interest adverse to the Debtors, and I believe that Deloitte & Touche is a “disinterested person” as that term is defined in section 101(14) of the Bankruptcy Code, as modified by section 1107(b) of the Bankruptcy Code.

Scope of Services

20. As set forth more fully in the Engagement Letter, Deloitte & Touche has agreed to provide the Debtors with advice and recommendations on technical accounting matters related to the financial reporting requirements of the Debtors, including: (i) a going concern analysis in accordance with Accounting Standards Codification (“ASC”) 250; (ii) an impairment analysis in accordance with ASC 360; and (iii) an inventory lower of cost or market analysis in accordance with ASC 330. Additionally, Deloitte & Touche will provide the Debtors with Deloitte & Touche personnel to work directly for the Debtors, under the Debtors’ supervision, in connection with such advisory services.

Professional Compensation

21. Deloitte & Touche’s retention by the Debtors is conditioned upon its ability to be retained in accordance with its terms and conditions of employment, including the proposed compensation arrangements set forth in the Engagement Letter.

22. Pursuant to the terms and conditions of the Engagement Letter, Deloitte & Touche will bill the Debtors based on actual time incurred by each professional at agreed-upon rates, as set forth in the following table:

Professional Level	Hourly Rates
Partner	\$600
Senior Manager	\$400
Manager	\$300
Senior Consultant	\$200

23. Hourly rates are revised periodically in the ordinary course of Deloitte & Touche's business. Deloitte & Touche shall advise the Debtors of any new rates should it institute a rate-change during the chapter 11 cases. Such changes will be noted on the invoices for the first time period in which a revised rate becomes effective.

24. In addition to the fees set forth above, actual, reasonable and necessary expenses, including travel, report production, delivery services, and other expenses incurred in providing Deloitte & Touche's services will be included in the total amount billed.

25. Prior to the Petition Date, Deloitte & Touche provided professional services to the Debtors. In the ninety (90) days prior to the Petition Date, the Debtors paid Deloitte & Touche approximately \$82,302 with respect to invoices issued by Deloitte & Touche for services performed. As of the Petition Date, no amounts were outstanding with respect to the invoices issued by Deloitte & Touche prior to such date.

26. Some services incidental to the tasks to be performed by Deloitte & Touche in these chapter 11 cases may be performed by personnel now employed by or associated with affiliates of Deloitte & Touche, such as Deloitte FAS, DTBA, Deloitte Tax, and Deloitte Consulting, or their respective subsidiaries, including subsidiaries located outside of the United States.

27. Deloitte & Touche has received no promises regarding compensation in the chapter 11 cases other than in accordance with the Bankruptcy Code and as set forth in this Declaration. Deloitte & Touche has no agreement with any nonaffiliated or unrelated entity to

share any compensation earned in the chapter 11 cases.

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Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct.

Dated: August 23, 2023

/s/ Nicholas Accordino

Nicholas Accordino

Partner

Deloitte & Touche LLP

EXHIBIT 1

Schedule 1**Potential Parties-in-Interest List**

275 Hills Tech Ventures LLC
A Say Inc dba Say Communications LLC
A.K.Stamping Company, Inc
ABSOLUTE ELECTRONICS INC
Accredited Specialty Insurance Company
Adam Kroll
Akebono Brake Company
Akin Gump Strauss Hauer & Feld LLP
Alicia Kelley
Allied World Specialty Insurance Company
Amphenol Interconnect Products Corporation
An Thai
Anchor Tool and Die Company dba Anchor Manufacturing Group, Inc.
Anderton Castings SAS
Andrew C. Richardson
Andrew Reyntjes
Andrew Vara
Angela Strand
Angela Strand Boydston
Ankura Intermediate Holdings, LP dba Ankura Consulting Group LLC
Aon (Bermuda) Ltd.
Aon Risk Services Central Inc.
Aon UK Limited
AP Expert Group LLC
Applied Medical Resources Corporation
Armada Toolworks LTD.
Army Contracting Command - Detroit Arsenal (ACC-DTA)
Arthur J. Gallagher Risk Management Services, Inc.
Ashith Pabbathi
Ashley M. Chan
Associated Industries Insurance Co., Inc
AT&T Business Direct
AT&T MOBILITY-CC

ATCO Industries, Inc.
Atri Amin
Auto Motive Power Inc
AXIS Insurance Company
Baker & Hostetler LLP
Barry L. Leonard and Company Inc. dba Trans Machine Technologies
Bei Qin
Benjamin Hackman
Benjamin Herbert
Bennie W Fowler, LLC
Berkley Insurance Company
Bernstein Litowitz Berger & Grossman, LLP
Blackrock
Blackrock Institutional Trust Company, N.A.
Bodman PLC
Bossard Inc.
Brendan L. Shannon
Brikho & Kallabat, P.C. DBA Joseph Kallabat and Associates, PC
Caimin Flannery
California Department of Tax and Fee Administration
California Franchise Tax Board
California State Board of Equalization
Carole Cooper
Carter Driscoll
CEVA Contract Logistics US Inc
CEVA International, Inc
CFC Underwriting / Lloyds
Cheryl Johnson
Christine Green
Christopher Kim
Chuan D. Vo
Cigna Health and Life Insurance Company
CITIC Dicastal Co., Ltd.
City of Washington, D.C.
Claude L. Patterson
Climaco, Wilcox, Peca, Tarantino & Garofoli

Cognizant Mobility, Inc
Cognizant Worldwide Limited
Cohen Rosenthal & Kramer
Comcast Holdings Corporation dba Comcast Cable Communication Management LLC
Committee on Foreign Investment in the United States
Competition Engineering, Inc.
Complete Discovery Source, Inc (CDS)
Continental Casualty Company
Contour Hardening Inc.
Cooch and Taylor
Cox Automotive Mobility Solutions, Inc
Cox Automotive, Inc - Manheim
Cox Communications California LLC dba Cox Business
CR&R Environmental Services
Craig T. Goldblatt
Cummins Law
Custodial Building Services, Inc
DAG LTD, LLC
Dale G. Spencer
Dan Zhihong Huang
Daniel J. Cohen
Daniel Ninivaggi
Daniel Tavares
Dari Tehrani
Darren Post
David M. Cohen
David T. Hamamoto
Dechert LLP
Delaware State Treasury
Delaware Tax Authority
deLeeuw Law LLC
Deloitte & Touche LLP
Denis Cooke
Dentons US
Detroit Disposal & Recycling

Detroit Engineered Products dba DEP
DiamondPeak Holdings Corp. (n/k/a Lordstown Motors Corp.)
DiamondPeak Sponsor LLC
Diane Giordano
Dion Wynn
Dittmer, Wagoner & Steele
Donna Bell
DPL Merger Sub Corp. (n/k/a Lordstown EV Corporation)
Duggan Manufacturing LLC
Ed Lomont
Edith A. Serrano
Edward T. Hightower
Elaphe Propulsion Technologies Ltd.
Elfvin, Klingshirn, Royer & Torch, LLC
Employment Law Partners
Endurance Assurance Corporation
Entwistle & Cappucci LLP
Ernst & Young U.S. LLP
Eskander Tehrani
Ethan Fingerer
Evaristo Sarabia
Fair American Insurance & Reinsurance Co
Fiberdyne Research Pty Ltd
Filec Production SAS - Amphenol
Fisher and Phillips LLP
FNJ Managed Accounts LLC
Foley & Lardner LLP
Foshan Aoya Electrical and Mechanical Co., Ltd.
Foxconn (Far East) Limited
Foxconn EV Property Development LLC
Foxconn EV System LLC
Foxconn EV Technology, Inc.
Foxconn Ventures Pte. Ltd.
Foxteq Holdings Inc.
Foxteq Integration Inc.
FTI Consulting, Inc.

GAC R&D Center Detroit, LLC
Gemini Insurance Company
General Motors
General Star Indemnity Company
George Troicky
Gladstein, Neandross & Associates
Globestar Systems Inc.
GM EV Holdings LLC
Greatech Intergration (M) SDN.BHD.
Greenstreet EV Inc.
Gurpreet Singh
Hagens Berman Sobol Shapiro LLP
Hannah M. McCollum
Harco Manufacturing Group, LLC
Haynes and Boone, LLP
Herbert Stotler
Hewlett-Packard Financial Services Company
Holly Dice
Hon Hai Precision Industry Co., Ltd.
Hon Hai Technology Group
Hong Xin Huan (a/k/a George Huan)
HRB Industries Corp.
HubSpot Inc
Hudson Insurance Company
IEE S.A.
Infosys Limited
Internal Revenue Service
Ironshore Specialty Insurance Company
Irvine Ranch Water District
James R. O'Malley
Jane Leamy
Jane Reiss
Jane Ritson-Parsons
Janelle Jackson
Jefferies Group LLC
Jesse Brury

Jiangyin Haida Rubber and Plastic Co., Ltd. dba Haida
Jill Coniglio-Kirk
JoeyB QB LLC
John H. Jenkins
John LeFleur
John R. Whitcomb
John T. Dorsey
John Vo
Joseph B. Anderson Jr.
Joseph Cudia
Joseph McMahon
Joshua Betof
JP Morgan Asset Management
JP Morgan Chase Bank, N.A.
JP Morgan Institutional Investments Global Liquidity
JP Morgan Prime
JP Morgan Securities
Judith A. Hannaway
Juliet Sarkessian
Julio C. Rodriguez
JVIS USA LLC
Karen B. Owens
Karen Starr
Karma Automotive LLC
Kaskela Law LLC
Kate Stickles
Keith A. Feldman
Keith Feldman
Kenneth Davenport
Kevin Levent
Kin San Chan
Kooperman Mentel Ferguson Yaross
KPMG LLP
Kurtzman Carson Consultants, LLC
Labaton Sucharow LLP
Lasky, LLC

Latham & Watkins LLP
Laura Soave
Lauren Attix
Laurie S. Silverstein
Laval Tool & Mould LTD.
Law Office of Daniel R. Karon
Liberty Property and Asset Management
Lifshitz Law PLLC
Linda Casey
Linda Richenderfer
Logicalis, Inc.
Long Law, LLC
Lordstown EV Corp. (DE)
Lordstown EV Sales LLC (DE
Lordstown Motors Corp. (DE)
Lumma Clean LLC
M.R.S. Leasing Corporation LTD
Magna Carta Insurance Ltd. / Lloyds
Mahle Behr USA Inc
Mainfreight, Inc - Canada
Mainfreight, Inc.
Marelli North America Inc dba CalsonicKansel North America Inc
Mario Guerrero
Mark A. Walsh
Martin J. Rucidlo
Mary F. Walrath
Matthew Rico
Megatronix (Beijing) Technology Co., Ltd.
Melissa Leonard
Mercer Capital Management, Inc.
Merriman Legando Williams & Klang
Meta Systems SpA
Michael D. Gates
Michael Fabian
Michael Gates
Michael Panacio

Michael Port
Michigan Department of Treasury
Michigan Strategic Fund
Mickey Kowitz
Mickey W. Kowitz
MIH EV Design, LLC
Miotti Srl
Mohammed Chowdhury
Mosaic Corporation
MSSC US INC.
Murray, Murphy, Moul & Basil
National Highway Traffic Safety Administration
National Union Fire Ins Co of Pittsburgh, PA
Nelson Mullins Riley & Scarborough LLP
New Eagle, LLC
Nexteer Automotive Corporation
Nyanquoi Jones
Ohio Bureau of Workers' Compensation
Ohio Department of Taxation
OpenText Inc.
Orange County Property Taxes
Paul Hastings LLP
Paylocity Corporation
Payscale Inc
PCE Paragon Solutions Kft
Pektron EV Limited
Perantinides & Nolan
Perez & Morris
Peterson Jig and Fixture, Inc.
Phil Richard Schmidt
Phillips ADR Enterprises PC
Pi Innovo LLC
Pierburg US LLC
Pipeline and Hazardous Materials Safety Administration
Pnina Cohen
Pomerantz LLP

Potter Anderson & Corrion LLP
Precision Jig and Fixture
Principal Life Insurance Company
Proper Group Holdings LLC dba Proper Tooling LLC
Proper Tooling, LLC & Proper Group International, LLC
Prospect Law LLP
Punak Engineering, Inc.
Purcell & Lefkowitz LLP
Quality MetalCraft Inc.
Racar Engineering, LLC
Raghu Aerabati
Randy Slipher
Raymond Romano
Ready Logistics, LLC
Rebecca Roof
Richard Schepacarter
Richards Layton & Finger, P.A.
Robbins Geller Rudman & Dowd
Robert Miller
Robert Palumbo
Roger J. Durre
Rosa Sierra-Fox
Roush Industries, Inc.
RSM US LLP
RSUI Indemnity Company
RT Specialty Insurance Services, LLC
RTL Systems, LLC
SA Automotive LTD
Samsung Fire & Marine Ins Co Ltd (US Br)
San Diego Unified Port District
Saxena White
Schall Law
Schubert Jonckheer & Kolbe LLP
Schwab Industries, Inc.
Securities and Exchange Commission
Seyfarth Shaw LLP

SG Automotive d.o.o.
Shakima L. Dortch
Shane Brown
Shapiro Haber & Urmy LLP
Sharp Dimension Inc
Sherpa Commercial Vehicles, LLC
Silverman Consulting, Inc.
Silverpeak and related entities (which includes SP SPAC Sponsor LLC, Silverpeak Real Estate Partners L.P., Silverpeak Strategic Partners LLC, Silverpeak Credit Partners LP, Silverpeak Renewables Investment Partners LP, and certain other affiliated entities)
Silverpeak Credit Partners LP
Silverpeak Real Estate Partners L.P.
Silverpeak Renewables Investment Partners LP
Silverpeak Strategic Partners LLC
Simha Cohen
Simpson Thacher & Bartlett LLP
SiriusPoint Bermuda Insurance Company
Socotec Advisory, LLC
Softbank
Sonitrol Orange County
Southern California Edison
Southern California Gas Company dba The Gas Company; So Cal Gas
SP SPAC Sponsor LLC
St. Clair Technologies Inc.
Stephen Punak
Stephen S. Burns
Steven R. Hash
Steven Terry
Strauss Troy
Sulayman Zuod
Sullivan & Cromwell LLP
Superior Cam Inc
Sybridge Technologies Canada, Inc
Technology Solutions Anywhere LLC dba Readysoft
Teijin Automotive Technologies, Inc

TenantBase, Inc.
TERIS - Phoenix LLC DBA TERIS
The Brown Law Firm, P.C.
The Cincinnati Insurance Company
The Rosen Law Firm, P.A.
The Timken Corporation
Thomas M. Horan
Thomas V. Canepa
Three-Dimensional Services dba 3 Dimensional Services Group
thyssenkrupp Materials NA, Inc. dba Ken-Mac Metals or thyssenkrupp Steel Services
Timothy J. Fox, Jr.
TransAmerica Corporation
Transportation Research Center, Inc. dba TRC, Inc.
Triple Crown Consulting, LLC
TTI, INC dba Symmetry Electronics (a division of TTI, Inc,) and RFMW(a division of TTI, Inc.)
U.S. Department of Justice
U.S. Patent and Trademark Office
Underwriters At Lloyds London
Ventra Group Co. dba Flex-N-Gate Bradford
VIA Optronics LLC
Victoria Auto Private Limited
Village of Lordstown, OH Income Tax Department
Waqar Hashim
Westfield Specialty Insurance Comp
White & Case LLP
Willowgreen Building Group, LLC
Winston & Strawn LLP
WIT Legal, LLC
Workhorse Group Inc.
XL Specialty Insurance Company
Zetwerk Manufacturing USA, Inc.
ZF Passive Safety Systems US Inc.
Zoll & Kranz

Schedule 2**Potential Parties-in-Interest with Connections**

Potential parties-in-interest or their affiliates for whom Deloitte & Touche LLP or its affiliates, or certain non-U.S. member firms of Deloitte Touche Tohmatsu Limited, has provided or is currently providing services in matters unrelated to these chapter 11 cases, or with whom such parties have other relationships, including banking relationships.

Akebono Brake Company
Akin Gump Strauss Hauer & Feld LLP
Allied World Specialty Insurance Company
Amphenol Interconnect Products Corporation
Ankura Intermediate Holdings, LP dba Ankura Consulting Group LLC
Aon (Bermuda) Ltd.
Aon Risk Services Central Inc.
Aon UK Limited
Applied Medical Resources Corporation
Arthur J. Gallagher Risk Management Services, Inc.
AT&T Business Direct
AT&T MOBILITY-CC
ATCO Industries, Inc.
AXIS Insurance Company
Baker & Hostetler LLP
Berkley Insurance Company
Blackrock
Bodman PLC
California Department of Tax and Fee Administration
California Franchise Tax Board
California State Board of Equalization
CEVA Contract Logistics US Inc
CFC Underwriting / Lloyds
Cigna Health and Life Insurance Company
CITIC Dicastal Co., Ltd.
City of Washington, D.C.

Cognizant Worldwide Limited
Comcast Holdings Corporation dba Comcast Cable Communication Management LLC
Committee on Foreign Investment in the United States
Continental Casualty Company
Cox Automotive Mobility Solutions, Inc
Cox Automotive, Inc - Manheim
Cox Communications California LLC dba Cox Business
Dale G. Spencer
Daniel J. Cohen
Daniel Ninivaggi
Dechert LLP
Delaware State Treasury
Delaware Tax Authority
Dentons US
DiamondPeak Holdings Corp. (n/k/a Lordstown Motors Corp.)
Elaphe Propulsion Technologies Ltd.
Endurance Assurance Corporation
Ernst & Young U.S. LLP
Fair American Insurance & Reinsurance Co
Filec Production SAS - Amphenol
Fisher and Phillips LLP
Foley & Lardner LLP
Foxconn (Far East) Limited
Foxconn EV Technology, Inc.
Foxconn Ventures Pte. Ltd.
Foxteq Holdings Inc.
Foxteq Integration Inc.
FTI Consulting, Inc.
Gemini Insurance Company
General Motors
General Star Indemnity Company
Gladstein, Neandross & Associates
Haynes and Boone, LLP

Hewlett-Packard Financial Services Company
Hon Hai Precision Industry Co., Ltd.
HubSpot Inc
Hudson Insurance Company
Infosys Limited
Internal Revenue Service
Ironshore Specialty Insurance Company
Jefferies Group LLC
Joseph B. Anderson Jr.
JP Morgan Asset Management
JP Morgan Chase Bank, N.A.
JP Morgan Prime
JP Morgan Securities
Karma Automotive LLC
KPMG LLP
Latham & Watkins LLP
Logicalis, Inc.
Lordstown Motors Corp. (DE)
Mahle Behr USA Inc
Marelli North America Inc dba CalsonicKansel North America Inc
Meta Systems SpA
Michigan Department of Treasury
Michigan Strategic Fund
Mosaic Corporation
MSSC US INC.
National Highway Traffic Safety Administration
National Union Fire Ins Co of Pittsburgh, PA
Nelson Mullins Riley & Scarborough LLP
New Eagle, LLC
Nexteer Automotive Corporation
Blackrock Institutional Trust Company, N.A.
Ohio Bureau of Workers' Compensation
Ohio Department of Taxation
OpenText Inc.

Orange County Property Taxes
Paul Hastings LLP
Paylocity Corporation
Payscale Inc
PCE Paragon Solutions Kft
Pierburg US LLC
Pipeline and Hazardous Materials Safety Administration
Principal Life Insurance Company
Proper Group Holdings LLC dba Proper Tooling LLC
Proper Tooling, LLC & Proper Group International, LLC
Ready Logistics, LLC
Richards Layton & Finger, P.A.
RSM US LLP
RSUI Indemnity Company
RTL Systems, LLC
SA Automotive LTD
Samsung Fire & Marine Ins Co Ltd (US Br)
San Diego Unified Port District
Securities and Exchange Commission
Seyfarth Shaw LLP
Silverpeak and related entities (which includes SP SPAC Sponsor LLC, Silverpeak Real Estate Partners L.P., Silverpeak Strategic Partners LLC, Silverpeak Credit Partners LP, Silverpeak Renewables Investment Partners LP, and certain other affiliated entitie
Silverpeak Real Estate Partners L.P.
Simpson Thacher & Bartlett LLP
SiriusPoint Bermuda Insurance Company
Socotec Advisory, LLC
Softbank
Southern California Edison
Southern California Gas Company dba The Gas Company; So Cal Gas
Sullivan & Cromwell LLP

Sybridge Technologies Canada, Inc
Teijin Automotive Technologies, Inc
TERIS - Phoenix LLC DBA TERIS
The Cincinnati Insurance Company
The Timken Corporation
thyssenkrupp Materials NA, Inc. dba Ken-Mac Metals or thyssenkrupp Steel Services
TransAmerica Corporation
TTI, INC dba Symmetry Electronics (a division of TTI, Inc,) and RFMW(a division of TTI, Inc.)
U.S. Department of Justice
U.S. Patent and Trademark Office
Ventra Group Co. dba Flex-N-Gate Bradford
White & Case LLP
Winston & Strawn LLP
Workhorse Group Inc.
XL Specialty Insurance Company
ZF Passive Safety Systems US Inc.